

RETURN TO:
INCOME TAX DIVISION
P.O. BOX 1657
BATTLE CREEK, MICHIGAN 49016-1657

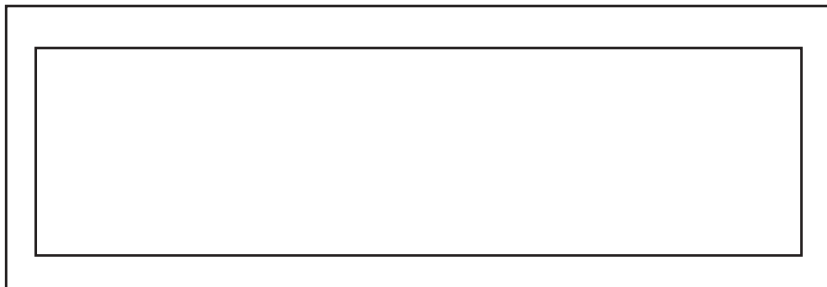
PRESORT STANDARD
U.S. POSTAGE
PAID
BATTLE CREEK, MI
PERMIT # 846

IMPORTANT

— IF LABEL APPEARS BELOW



PLEASE PEEL OFF LABEL AND
AFFIX TO NAME & ADDRESS
AREA DESIGNATED ON
INCOME TAX RETURN



FORM BC 1040

2002

CITY OF BATTLE CREEK

INDIVIDUAL RETURN

RESIDENT AND NONRESIDENT

FILING DATE: Your return must be filed by April 30, 2003.

REMITTANCE: Make check payable to: CITY TREASURER.
Please submit with your BC1040.

MAILING: Mail your return and remittance, with earnings
statements (W-2 Forms) and all Schedules attached.

Mail payments to: BATTLE CREEK CITY TREASURER, P.O. BOX 1982, BATTLE CREEK, MI 49016-1982
MAIL refund and other returns to: CITY INCOME TAX DIVISION, P.O. BOX 1657, BATTLE CREEK, MI 49016-1657



OPEN BOOKLET HERE



INSTRUCTIONS FOR PAGE 1

RESIDENCY STATUS

- 1** (A) If you were a resident of the City of Battle Creek during all of 2002 or if you were a part-year resident and did not work in the City of Battle Creek for the part of the year that you were a nonresident, check the top box: "RESIDENT."
- 1** (B) If you were a nonresident of the City of Battle Creek during 2002, but worked in the City of Battle Creek, check the middle box: "NONRESIDENT."
- 1** (C) If you were a part-year resident who worked in Battle Creek as both a resident and nonresident, check the bottom box: "PART-YEAR RESIDENT."

SOCIAL SECURITY NUMBER(S)

- 2** The social security number of a single individual should be entered in the first designated area located near the top left corner of the form. If a joint return is filed, and both names are entered, the husband's social security number is entered in the first designated area and the wife's is entered in the second designated area where "Spouse" is indicated. (MAKE SURE YOUR NUMBER(S) ARE LEGIBLE AND CORRECT ON YOUR RETURN, ON THE ATTACHED W-2 FORMS, AND ON ALL SCHEDULES.)

NAME(S) OF FILING TAXPAYERS

- 3** If you are filing as a single individual, your first name and middle initial are entered below your social security number, your last name is entered to the right in the designated area. If you are filing a joint return, and both names are shown, the husband's first name and initial should be listed first followed by the wife's first name and initial then the last name.

ADDRESS AT WHICH YOU PRESENTLY RESIDE

- 4** Your complete current street address (house number, street name and apartment number, if you have one) should be listed on the first line of the address area. If you have a Post Office Box, enter it after your current residence address. The city, state and zip code are listed on the second line of the address area. (IT IS IMPORTANT TO CHECK THIS INFORMATION TO MAKE SURE IT IS CORRECT AND LEGIBLE.)

FILING INFORMATION PRESENTLY ON FILE

- 5** If you filed a Battle Creek City Income Tax Return in 2001, check the (YES) box. If 2002 is the first tax year that you have been required to file a Battle Creek City return, check the (NO) box.
- 5** If you filed a 2001 return, but the name or address shown on that return was not the same as it appears on the 2002 return, check the (NO) box.

PRESENT EMPLOYER AT TIME OF FILING

- 6** The name(s) of your present employer(s) is to be listed on this line.

FILING STATUS USED FOR THIS RETURN

- 7** Check the appropriate box for your individual filing status. a) Persons who file a joint return check the first box. (If you are a nonresident working in the City of Battle Creek, and your spouse is not working in Battle Creek and has no taxable Battle Creek income, the joint filing status entitles you to the spouse's exemption.) The spouse's social security number and signature must appear in the proper areas provided for each on the return, in order for the exemption to be allowed. b) Married persons wishing to file two (2) separate Battle Creek returns should check the second box and enter the name and social security number of the spouse who is filing separate. c) A single individual checks the third box.

EXEMPTIONS

- 8** The same rules that apply under the Federal Internal Revenue Code are used in determining exemptions for the City of Battle Creek, with the following amendment: additional \$1500.00 exemptions may be claimed for persons who are 65 years of age and older; blind; deaf or suffer some sort of major paralysis or who are totally and permanently disabled. (A doctor's statement must be attached to your return when claiming any/all disabilities.) Also an individual who is claimed as a dependent on another taxpayer's Federal income tax return, (example: children 14 years of age and under) is entitled to take a \$1500.00 exemption on the City of Battle Creek income tax return when they have taxable income. The total number of exemptions listed and taken credit for on line 5 of your BC 1040 return must not exceed the total number of personal exemptions allowed under the Battle Creek City Income Tax Ordinance. If you are required to complete and file form 8332 (Release of Claim to Exemption for a Child of Divorced or Separated Parents) with your 2002 Federal return, a copy of that form must be filed with your Battle Creek return. Check the box(s) that apply to yourself. When filing a joint return, check the box(s) that apply to your spouse. List your dependent children, then other dependent persons. Complete all the information requested, including birthdates and social security numbers.

- 9** THROUGH **13** REFER TO RESIDENT OR NONRESIDENT INSTRUCTIONS.

PAYMENTS AND CREDITS

- 14** Line 8—Enter the amount of Battle Creek tax withheld as shown on your W-2 statement(s). The employer-supplied City Copy of your W-2, showing clearly the amount of Battle Creek tax withheld, must be submitted with your return before credit can be allowed for Battle Creek tax withheld. (ATTACH W-2 COPIES TO THE BC1040 ON PAGE 2 ALONG THE LOWER LEFT MARGIN WHERE INDICATED.)

- 14** Line 9—Enter the amount of any payment(s) made on a 2002 City of Battle Creek Declaration of Estimated Tax, (including credits from 2001 overpayment that were applied to 2002 estimated tax from Line 13B of your 2001 Battle Creek Tax return). Also included on Line 9: any City of Battle Creek income tax payments made on a tentative return, filed with a request for an extension of time for filing your City of Battle Creek return.

- 14** Line 10—If you are a Battle Creek resident subject to a city income tax in another Michigan city, you may claim a credit for the amount paid to the other city during 2002. (YOU MUST ATTACH A COPY OF THE CITY INCOME TAX RETURN YOU FILED WITH THE OTHER CITY). Enter on Line 10 the credit you are claiming for income taxes paid to the other city. This credit may not exceed what a nonresident of Battle Creek would pay on the same income earned in Battle Creek. Any payments made in your behalf by a Partnership should also be entered on Line 10. (CLEARLY PRINT OR TYPE THE NAME OF THE CITY AND/OR PARTNERSHIP FOR WHOM THE CREDIT OR PAYMENT WOULD APPLY.)

- 14** Line 11—Add the total payments and credits on Lines 8, 9 and 10 and enter the sum on Line 11.

TAX DUE

- 15** Line 12—Subtract the total amount of payments and credits on Line 11 from the tax due on Line 7. If after computing your Battle Creek tax and deducting your payments and credits you have a balance due the City of Battle Creek, enter that amount on Line 12. If the amount is one dollar (\$1.00) or more, it must be paid when filing this return. Make check or money order payable to: Battle Creek City Treasurer. Mail to: Battle Creek City Treasurer, P.O. Box 1982, Battle Creek, Michigan 49016-1982. If your Tax is over \$100.00 see declaration of estimated tax instructions.

OVERPAID (REFUNDED OR CREDITED)

- 16** Line 13A—If your total payments and credits on Line 11 exceed the Battle Creek tax due on Line 7, you have overpaid your tax for 2002. If you want this overpayment refunded and sent to you, enter amount of overpayment on Line 13A.

- 17** Line 13B—If you want your overpayment to be credited on your 2003 estimated tax, enter the amount of overpayment on Line 13B. (NOTE: Refunds or Credits of less than one dollar (\$1.00) cannot be made.)

IT IS IMPORTANT THAT YOU CHECK
YOUR COMPLETED BATTLE CREEK RETURN
AND ALL ATTACHMENTS FOR ACCURACY AND LEGIBILITY
AND MAKE SURE ALL SCHEDULES, W-2 FORMS
AND ANY DOCUMENTATION IS ATTACHED.

SIGN AND DATE YOUR RETURN.

- 18** Be sure that your return is signed. If you are filing jointly, or if an unemployed spouse has agreed to have you include his/her personal exemption on your return, the spouse must sign on the second line designated for signatures.

- 19** Mail this return requesting a refund or credit to: Battle Creek City Income Tax, P.O. Box 1657, Battle Creek, Michigan 49016-1657.

- 20** If a person other than yourself has prepared this Battle Creek City return, that person must sign this form and include their business name, address, identification number and the business telephone number.

BC1040 FOR CALENDAR YEAR 2002 OR FISCAL YEAR ENDING		2002 CITY OF BATTLE CREEK INCOME TAX INDIVIDUAL RETURN		<input type="checkbox"/> RESIDENT OF BATTLE CREEK <input type="checkbox"/> NONRESIDENT	
Your Social Security No. 2		Spouse's Social Security No.			
First Name(s) and Middle Initial(s) 3		Last Name			
Present Home Street Address 4		(Post Office Box No.)			
City, Town or Post Office		State	Postal Zip Code		
Did you file a 2001 Battle Creek Return? If yes, are the Name(s) and Address the same as on the 2001 return? 5		If not, check this box 5			
Present employer's name 6		DO NOT WRITE IN THIS SPACE			
FILING STATUS: <input type="checkbox"/> MARRIED FILING JOINTLY <input type="checkbox"/> MARRIED FILING SEPARATE <input type="checkbox"/> SINGLE		EXEMPTIONS: <input type="checkbox"/> YOURSELF <input type="checkbox"/> 65 & Over <input type="checkbox"/> Spouse <input type="checkbox"/> Blind/Deaf <input type="checkbox"/> Blind/Deaf <input type="checkbox"/> Disabled <input type="checkbox"/> Disabled (All Disabilities Require Doctor's Statement(s) be Attached.)		No. of dependents <input type="checkbox"/> No. of children <input type="checkbox"/> No. of other <input type="checkbox"/> dependents <input type="checkbox"/> Add numbers <input type="checkbox"/> entered in <input type="checkbox"/> boxes above	
ATTACH CHECK HERE <input type="checkbox"/> SINGLE SPOUSE'S SOCIAL SECURITY #		8 If your child does not live with you but is claimed as your dependent under one 1983 agreement check here			
1 TOTAL W-2 INCOME: Wages, salaries, tips, etc. (Attach all W-2's on the back) (NONRESIDENTS REFER TO NONRESIDENT INSTRUCTIONS)		9 ADDITIONS TO INCOME: All other income; interest, dividends, business income, etc.		10 SUBTRACTIONS FROM INCOME: All allowed losses and adjustments per instructions	
2 ADDITIONS TO INCOME: All other income; interest, dividends, business income, etc.		3 SUBTRACTIONS FROM INCOME: All allowed losses and adjustments per instructions		4 ATTACH ALL SCHEDULES AND EXPLANATIONS	
5 EXEMPTIONS: Multiply the number of exemptions claimed by \$1500.00		6 TAXABLE INCOME: Line 4 less line 5		7 TAX: Multiply amount on line 6 by one of the following: A. RESIDENT ONLY - 1% (01) B. NONRESIDENT ONLY - 12% (09) C. PART-YEAR RESIDENT - Tax from Schedule 3, line 1 (Check this box)	
8 SPOUSE'S SOCIAL SECURITY #		11 BALANCE DUE: Line 7 larger than line 11 (Make checks payable to City Treasurer)		12 OVERPAYMENT: Line 11 larger than line 7 A. Amount to be Refunded B. Amount to be Credited to 2003 Estimated Tax	
13 PAYMENTS AND TAX CREDITS: a. Battle Creek tax withheld (Attach W-2 supplied by employer) b. 2002 Estimated payments (including credit from 2001 overpayment) c. Credit for income tax paid to another Michigan municipality (Battle Creek residents only) d. by a partnership (Must attach copy to receive credit)		14 TAX DUE - PAY WITH RETURN		15	
16		17		18 SIGN HERE (Signature and date)	
19		20		19 Mail returns with payments to: BATTLE CREEK CITY TREASURER, P.O. BOX 1982, BATTLE CREEK, MI 49016-1982 Mail refunds and other returns to: CITY INCOME TAX DIVISION, P.O. BOX 1657, BATTLE CREEK, MI 49016-1657	

BC1040

FOR CALENDAR YEAR 2002

OR FISCAL YEAR ENDING _____

2002

CITY OF BATTLE CREEK INCOME TAX
INDIVIDUAL RETURN

RESIDENCY STATUS

☐ RESIDENT OF BATTLE CREEK
☐ NONRESIDENT ☐ PART-YEAR RESIDENT

Your Social Security No.		Spouse's Social Security No.	
First Name(s) and Middle Initial(s)		Last Name	
Present Home Street Address		(Post Office Box No.)	
City, Town or Post Office	State	Postal Zip Code	

Did you file a 2001 Battle Creek Return? Yes ☐ No ☐
 If yes, are the Name(s) and Address the same? If not, check this box No ☐

Present employer's name _____

DO NOT WRITE IN THIS SPACE

FILING STATUS:

- ☐ MARRIED FILING JOINTLY
- ☐ MARRIED FILING SEPARATE
- BC 1040 RETURNS, ENTER:

SPOUSE'S NAME

SPOUSE'S SOCIAL SECURITY #

- ☐ SINGLE

EXEMPTIONS:

- ☐ YOURSELF
- ☐ Blind/Deaf

- (Your Birth Date)
- ☐ 65 & Over
- ☐ Disabled

- ☐ SPOUSE
- ☐ Blind/Deaf

- (Spouse's Birth Date)
- ☐ 65 & Over
- ☐ Disabled

(All Disabilities Require Doctor's Statement(s) be Attached.)

Dependents Name (first, initial, and last name)	Check if under age 1	If age 1 or over dependents social security number	Relationship	No. of months lived in your home

If your child didn't live with you but is claimed as your dependent under pre-1985 agreement check here ☐

Total number of exemptions claimed _____

No. of boxes checked ☐

No. of children who lived with you ☐

No. of children who didn't live with you due to a divorce ☐

No. of other dependents ☐

Add numbers entered in boxes above ☐

ATTACH CHECK HERE

- TOTAL W-2 INCOME: Wages, salaries, tips, etc. (Attach all W-2's on the back of this form) (NONRESIDENTS REFER TO NONRESIDENT INSTRUCTIONS) _____
- ADDITIONS TO INCOME: All other income; interest, dividends, business income, capital gains, rents, royalties, partnerships, estates, trusts, farm, etc. (ATTACH ALL SCHEDULES AND EXPLANATIONS) _____
- SUBTRACTIONS FROM INCOME: All allowed losses and adjustments per instructions (ATTACH ALL SCHEDULES AND EXPLANATIONS) _____
- ADJUSTED INCOME: Add lines 1 and 2 less line 3: _____
- EXEMPTIONS: Multiply the number of exemptions claimed by \$1500.00 _____
- TAXABLE INCOME: line 4 less line 5 _____
- TAX: Multiply amount on line 6 by one of the following:
 - RESIDENT ONLY - 1% (.01) _____
 - NONRESIDENT ONLY - 1/2% (.005) _____
 - PART-YEAR RESIDENT - Tax from Schedule 3, line I (Check this box) ☐ _____

SEPARATE FORM PLEASE ATTACH (available in our office or www.battlecreek.org)

PAYMENTS AND TAX CREDITS

- Battle Creek tax withheld (Attach W-2 supplied by employer) _____
- 2002 Estimate payments (including credit from 2001 overpayment) _____
- Credit for income tax paid to another Michigan municipality (Battle Creek residents only) or by a partnership (Must attach copy to receive credit) _____
- TOTAL PAYMENTS AND CREDITS: Add lines 8, 9 and 10. _____
- BALANCE DUE line 7 larger than line 11 _____
- OVERPAYMENT: line 11 larger than line 7.
 - Amount to be Refunded _____
 - Amount to be Credited to 2003 Estimated tax _____

TAX DUE - PAY WITH RETURN

1.		00
2.		00
3.		00
4.		00
5.		00
6.		00
7.		00
	Inv.	
	Date	
	Tax	
	Fees	
	Total	
11.		00
12.		00
		00
13A.		00
13B.		00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

SIGN
HERESIGN HERE _____
(Taxpayer's signature and date)

(Signature of preparer other than taxpayer and date)

SIGN HERE _____
(Spouse's signature and date)

(Address)

(Telephone #)

TELEPHONE # _____

(IF PAYMENT DUE IS GREATER THAN \$100.00
YOU MAY BE ASSESSED PENALTY AND INTEREST)

Mail returns with payments to: BATTLE CREEK CITY TREASURER, P.O. BOX 1982, BATTLE CREEK, MI 49016-1982

Mail refunds and other returns to: CITY INCOME TAX DIVISION, P.O. BOX 1657, BATTLE CREEK, MI 49016-1657

2002

COMPUTATION OF WAGES EARNED IN BATTLE CREEK AS A NONRESIDENT

SCHEDULE 1 - FOR NONRESIDENTS (ONLY) WAGES SUBJECT TO ALLOCATION

Sec. 13. City Income Tax Ordinance

Vacation pay, holiday pay, sick pay, and a bonus paid by the employer are considered to have the same tax status as the work assignment or work location and are taxable on the same ratio as normal earnings.

	1st W-2	2nd W-2 if needed
A. Total number of working days	260	260
1. Minus vacation days		
2. Minus sick days		
3. Minus holidays		
B. Actual number of working days		
4. Number of days worked at another location Days at home are not days worked at another location.		
5. Subtract line 4 from B		
Percentage (divide line 5 by line B)		
Multiply percentage by total W2 income equals taxable wages to Battle Creek		

This amount goes on line 1 on the front of the BC 1040 tax return.

THIS SCHEDULE MUST BE ACCOMPANIED BY A STATEMENT FROM YOUR EMPLOYER VERIFYING THE DAYS WORKED OUT OF THE CITY

SCHEDULE 3 MUST BE COMPLETED IF YOU EARNED PART OF YOUR INCOME WHILE A RESIDENT OF BATTLE CREEK, AND YOU ALSO EARNED INCOME SUBJECT TO BATTLE CREEK CITY TAX WHILE A NONRESIDENT, DURING 2002. YOU MUST OBTAIN THIS FORM FROM THE CITY INCOME TAX OFFICE OR AT WWW.BATTLECREEK.ORG.

You may call (269) 966-3345. Or write to: Battle Creek City Income Tax, P.O. Box 1657, Battle Creek, MI 49016-1657.

	DAYS	TOTAL DAYS		DAYS	TOTAL DAYS
JANUARY	31	31	JULY	31	212
FEBRUARY	28	59	AUGUST	31	243
MARCH	31	90	SEPTEMBER	30	273
APRIL	30	120	OCTOBER	31	304
MAY	31	151	NOVEMBER	30	334
JUNE	30	181	DECEMBER	31	365
TOTAL DAYS RESIDENT ()			NON RESIDENT ()		

PLEASE ATTACH ALL W-2's, SCHEDULES AND RETURNS TO SUBSTANTIATE.

BC1040

FOR CALENDAR YEAR 2002

OR FISCAL YEAR ENDING _____

2002

CITY OF BATTLE CREEK INCOME TAX
INDIVIDUAL RETURN

RESIDENCY STATUS

☐ RESIDENT OF BATTLE CREEK
☐ NONRESIDENT ☐ PART-YEAR RESIDENT

Your Social Security No.		Spouse's Social Security No.	
First Name(s) and Middle Initial(s)		Last Name	
Present Home Street Address		(Post Office Box No.)	
City, Town or Post Office	State	Postal Zip Code	

Did you file a 2001 Battle Creek Return? Yes ☐ No ☐
 If yes, are the Name(s) and Address the same? If not, check this box No ☐

Present employer's name _____

DO NOT WRITE IN THIS SPACE

FILING STATUS:

- ☐ MARRIED FILING JOINTLY
- ☐ MARRIED FILING SEPARATE
- BC 1040 RETURNS, ENTER:

SPOUSE'S NAME

SPOUSE'S SOCIAL SECURITY #

- ☐ SINGLE

EXEMPTIONS:

- ☐ YOURSELF
- ☐ Blind/Deaf

- (Your Birth Date)
- ☐ 65 & Over
- ☐ Disabled

- ☐ SPOUSE
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(All Disabilities Require Doctor's Statement(s) be Attached.)

Dependents Name (first, initial, and last name)	Check if under age 1	If age 1 or over dependents social security number	Relationship	No. of months lived in your home

If your child didn't live with you but is claimed as your dependent under pre-1985 agreement check here ☐

Total number of exemptions claimed _____

No. of boxes checked ☐

No. of children who lived with you ☐

No. of children who didn't live with you due to a divorce ☐

No. of other dependents ☐

Add numbers entered in boxes above ☐

ATTACH CHECK HERE

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- TAX: Multiply amount on line 6 by one of the following:
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TAX DUE - PAY WITH RETURN

1.		00
2.		00
3.		00
4.		00
5.		00
6.		00
7.		00
Inv.		
Date		
Tax		
Fees		
Total		
11.		00
12.		00
13A.		00
13B.		00

SIGN
HERE

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

SIGN HERE _____
(Taxpayer's signature and date)

(Signature of preparer other than taxpayer and date)

SIGN HERE _____
(Spouse's signature and date)

(Address)

(Telephone #)

TELEPHONE # _____

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 YOU MAY BE ASSESSED PENALTY AND INTEREST

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	1st W-2	2nd W-2 if needed
A. Total number of working days	260	260
1. Minus vacation days	_____	_____
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3. Minus holidays	_____	_____
B. Actual number of working days	_____	_____
4. Number of days worked at another location Days at home are not days worked at another location.	_____	_____
5. Subtract line 4 from B	_____	_____
Percentage (divide line 5 by line B)	_____	_____
Multiply percentage by total W2 income equals taxable wages to Battle Creek	_____	_____

This amount goes on line 1 on the front of the BC 1040 tax return.

THIS SCHEDULE MUST BE ACCOMPANIED BY A STATEMENT FROM YOUR EMPLOYER VERIFYING THE DAYS WORKED OUT OF THE CITY

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JUNE	30	181	DECEMBER	31	365
TOTAL DAYS RESIDENT ()			NON RESIDENT ()		

PLEASE ATTACH ALL W-2's, SCHEDULES AND RETURNS TO SUBSTANTIATE.

GENERAL INSTRUCTIONS

WHO MUST FILE A RETURN

Every person who was a resident or part-year resident of the City of Battle Creek who had gross income in 2002; or any nonresident who worked in the City of Battle Creek who had gross taxable income in 2002 must complete and file a return by April 30, 2003. The fact that a taxpayer is not required to file a Federal Income Tax return does not relieve him/her from filing a City of Battle Creek Income Tax return.

WHO MUST FILE THIS FORM

(1) **Full-Year Residents**—If you were a resident of Battle Creek during all of 2002, and had taxable income as defined below, regardless of where the income was earned, you must file form BC1040. Check the (RESIDENT) box on Page 1, top right corner of the BC1040 form.

(2) **Nonresidents**—Individuals who were nonresidents during the tax year and worked in the City of Battle Creek must file form BC 1040. Check the (NONRESIDENT) box at the top of Page 1, upper right corner of the BC1040 form. If you worked in the City of Battle Creek for only a portion of 2002, show your taxable period by writing the dates when you earned your taxable income as a nonresident, and your nonresident address on Lines J and K of Schedule 3A, Page 2.

(3) **Part-Year Residents**—If you worked in Battle Creek as both a resident and as a nonresident during 2002 you must file form BC 1040. (Check the (PART-YEAR RESIDENT) box at the top right corner of Page 1. (Do not complete lines 1 through 6 on page 1.) Check the box on line 7 C, and complete BC1040PY Schedule 3. Compute your tax on all items of income which are subject to resident taxation rates in Column 1 and nonresident rates in Column 2. Transfer the "Total Tax" on line 26, from the computation made on Schedule 3 line 26, to line 7 on Page 1 of BC1040 return and complete lines 8 through 13B. If you were a part-year resident and did not work in the City of Battle Creek at any time during the period you were a nonresident, do not complete Schedule 3. Instead, show the period you were taxable by writing the dates when you earned taxable income as a resident on Schedule 3A, Page 2 and compute your tax on Page 1 as a Resident filer.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Married persons may file either a joint return or separate returns. If a joint return is filed, please note the following:

- (1) Both names must be listed on the heading, i.e. "John A. and Mary B. Doe" if both have taxable income.
- (2) All taxable income of both husband and wife must be included.
- (3) The form must be signed by both husband and wife.

If separate returns are being filed, each spouse must complete separate filing status information which includes spouse's name and social security number.

EXTENSION OF TIME TO FILE

An extension of time to file is not an extension to pay. An extension of time beyond the due date for Battle Creek city income tax annual returns may be granted for a period not to exceed six (6) months. When an extension is requested, the form and the estimated amount due must be filed and paid by April 30, 2003 (Ordinance Sec. 64) Applications for extensions (Form BC4868) are available from the city Income Tax Division. A copy of your Federal application for extension will be acceptable as a substitute for the city application form as long as a copy is received by the city by April 30, 2003.

NOTE The following forms can be obtained from the City Income Tax Office, Room 114, City Hall; also at our website @ battlecreek.org

BC 1040	Individual Return
BC 1040ES	Individual Estimate
BC 1041	Fiduciary Return
BC 1065	Partnership Return
BC 1120	Corporate Return
BC 1120ES	Corporate Estimate
BC 2106	Employee Business Expense Schedule
BC 4868	Extension of Time Request Form
BC 1040 X	Amended Individual Return
BC Schedule 3	Part Year Return

If you are required to file and pay your City tax on Estimated Vouchers, and you have not received a pre-printed set of 2003 City Income Tax Estimate Vouchers, please call or come into the office and obtain the forms.

THE CITY OF BATTLE CREEK INCOME TAX OFFICE is located at 10 N. DIVISION STREET, ROOM 114, CITY HALL. Mail items to: P.O. BOX 1657, BATTLE CREEK, MI 49016-1657. Telephone number is (269) 966-3345, and our office hours are 8 to 5 Monday through Friday.

DECLARATION OF ESTIMATED TAX

If your expected Battle Creek taxable income in 2002 is not subject to withholding and if it will be more than \$10,000 after deductions (\$100 in tax), you must file a Declaration of Estimated Tax (Form BC1040ES). At least one-fourth (1/4) of the estimated 2002 tax must be paid by April 30, 2002. The three remaining payments are due at the end of June, September and January. Failure to file a Declaration of Estimated Tax and make the required payments will result in assessment of a penalty and interest for late payment of tax.

If you owe over \$100.00 in tax, two years in a row and 70% of your tax liability is not paid into our office by Jan. 31 following the tax year, you will be penalized.

EXEMPTIONS—YOURSELF AND DEPENDENTS

The same rules that apply under the Federal Internal Revenue Code are used in determining exemptions for the City of Battle Creek, with the following amendment: additional \$1500.00 exemptions may be claimed for persons who are 65 years of age or older; blind; deaf or suffer some sort of major paralysis or who are totally and permanently disabled. **(A doctor's statement must be attached to your return when claiming any/all disabilities.)** Also an **individual who is claimed as a dependent on another person's Federal income tax return**, (one example: children 14 years of age and under) **is entitled to take a \$1500.00 exemption on the City of Battle Creek income tax return when they have taxable income.** The total number of exemptions listed and taken credit for on line 5 of your BC 1040 return must not exceed the total number of personal exemptions allowed under the Battle Creek City Income Tax Ordinance. If you are required to complete and file form 8332 (Release of Claim to Exemption for a Child of Divorced or Separated Parents) with your 2002 Federal return, a copy of that form must be filed with your Battle Creek return.

WHAT IS TAXABLE INCOME

(See list on Page V)

Battle Creek residents are required to report all taxable income on their city income tax return that they reported on their Federal Income Tax return, **with the following exceptions:**

- (A) Social security, pensions and annuities, including disability pensions, and IRA's when due over the age of 59 1/2.
- (B) Unemployment compensation, supplemental unemployment benefits.
- (C) Interest from obligations of the United States.
- (D) Military pay of members of the armed forces of the United States, including Reserve and National Guard pay
- (E) State and local income tax refunds.

Nonresidents are required to report income earned within the City of Battle Creek and are subject to tax on the following:

- (A) Compensation received for all work or services performed in the City of Battle Creek.
- (B) Net profit from the operation of a business or profession attributable to any business activity conducted in the City of Battle Creek.
- (C) Net profits from the rental of real and tangible property located in the City of Battle Creek. The same exceptions apply to nonresidents as those listed under (A) through (E) above. In addition, nonresidents do not pay City of Battle Creek Income Tax on interest, dividends and other forms of tangible income. (When the receipt of interest and other tangible income is part of a business, such interest, etc., shall be considered as business income taxable to nonresidents and reported on Schedule C.)

Late fees for returns - No less than a \$2 late fee will be charged for a late return.

ASSISTANCE

If you have questions not answered in these instructions, or if you need assistance in preparing your return, call (269) 966-3345. Questions by mail should be directed to: Battle Creek City Income Tax Department, P.O. Box 1657, Battle Creek, Michigan 49016-1657.

NONRESIDENT FILING INSTRUCTIONS

INSTRUCTIONS FOR COMPLETING PAGE 1 OF YOUR BC1040 RETURN, LINES 1 - 13B

Every nonresident individual who earned income in Battle Creek must complete form BC1040 and file their return on or before April 30, 2003.

TAXABLE INCOME

The following income is subject to tax:

- (A) Compensation received for work or services performed in the City of Battle Creek.
- (B) Net profit from the operation of a business or profession attributable to any business activity conducted in Battle Creek, whether or not such business is located in the City of Battle Creek.
- (C) Any gain from the sale or exchange of real and tangible personal property located in the City of Battle Creek.

LINE 1—GROSS INCOME FROM EMPLOYERS

All wages, salaries, sick pay, tips, bonuses, profit sharing, severance pay, etc., reported on W-2 forms provided by an employer which was earned in the City of Battle Creek for any part of the year

- (A) Nonresidents who worked 100% of their time in Battle Creek: Show total wages reported on your W-2 statement(s) **(ATTACH EMPLOYER SUPPLIED W-2(s).)**
- (B) Nonresidents who perform only part of their services in Battle Creek: income from W-2 statements issued to a nonresident by any employer for wages earned both inside and outside the City of Battle Creek must be computed to determine the taxable amount. This computation is figured by completing Schedule 1, Page 2, of the BC 1040 form. The total taxable wages from Line E of Schedule 1 must be entered on Line 1 on Page 1. (Note: the "Days Worked" on Schedule 1, Page 2, refer only to the actual days you were on the job. You are not on the job when there is a holiday, or you are on sick leave; a vacation or annual leave) (Hours may be substituted for days.) **(YOU MUST FURNISH VERIFICATION OF YOUR ALLOCATION.)**

LINE 2— ADDITIONS TO INCOME

(Do Not Include Losses on this line; See Subtractions.)

Include any income resulting in a gain from business activity within the City of Battle Creek. If you have business activity both within and outside of the city, complete Schedule 2, Page 2 **(BUSINESS ALLOCATION)** and enter the amount from Line C Schedule 2, Page 2 on Line 2, Page 1 of the BC 1040 return **(ATTACH A COPY OF YOUR FEDERAL SCHEDULE C.)**

Partnership income, rental income, sales and exchanges of real and tangible personal property located in Battle Creek. If you have allocated your income on Schedule 1 of Page 2 you must apply the percentage applied to your wages to your total distribution and include this amount on Line 2, Page 1 of your City of Battle Creek return. **(ATTACH SCHEDULES FROM YOUR FEDERAL INCOME TAX RETURN TO SUPPORT ALL TAXABLE INCOME.)**

- (A) Partnerships engaged in business activity in the City of Battle Creek are required to file City of Battle Creek Partnership returns (BC 1065).
- (B) Report your share of income from a partnership. Enter your share of ordinary income only. Your share of qualifying dividends, capital gains, etc., are treated as belonging to you as an individual.
- (C) You must also report any distributions from retirement stock purchase plans, and profit sharing plans. These plans are classified as wages not subject to withholding. Add all income from W-2 Statements and enter the total on Line 2. **(DO NOT INCLUDE LOSSES, SEE SUBTRACTIONS LINE 3.) (ATTACH SCHEDULES FROM YOUR FEDERAL INCOME TAX RETURN TO SUPPORT LINE 2.)**

LINE 3—SUBTRACTIONS FROM INCOME (LOSSES) AND ALLOWED DEDUCTIONS

Enter the deductions you are allowed to subtract from your taxable Battle Creek income. Include losses resulting from business activity within the City of Battle Creek, as reported on your 2002 Federal income tax return, but only to the extent allowed under the City Income Tax Ordinance. All subtractions must apply to income earned from activity within the City of Battle Creek. The same percentages that are applied to your taxable income must also be applied to all deductions from that taxable income.

Allowable deductions under the City of Battle Creek Income Tax Ordinance are as follows:

- (A) I.R.A. contributions to your Individual Retirement Account, to the extent provided in Section 219 of the Federal Internal Revenue Code, (not to exceed \$2,000 per taxable individual). **(ATTACH PROOF OF PAYMENT.)** Proof of payment includes, but is not limited to, a copy of a receipt(s) for IRA contribution(s), copy of canceled check(s), etc., that clearly indicates it is for the purchase of an I.R.A.
- (B) A Keogh Retirement Plan, to the extent it applies to income earned in Battle Creek.
- (C) Employee Business Expenses-These expenses are allowed only to the extent unreimbursed by your employer, incurred in the service of your employer as a requirement of your job, and are **LIMITED TO THE FOLLOWING:**
 - (1) Expenses for travel, meals, and lodging while away from home.
 - (2) Expenses incurred as an outside salesperson who works away from his/her employer's place of business (does not include driver-salesperson whose primary duty is service and delivery).
 - (3) Transportation (but not transportation to and from work).
 - (4) Federal Schedule 2106 line (4) Business expense not allowed on City returns - only allowed on Federal.
 - (5) Expenses reimbursed by the employer, if the reimbursement is for a deductible expense.

- (D) Alimony **(CHILD SUPPORT IS NOT DEDUCTIBLE)** deducted on your 2001 Federal return computed as follows:

Battle Creek Income (Line 4, Page 1)
(Without alimony deduction)

☒ Alimony Paid

Federal Adjusted Gross Income
(Without alimony deduction)

- (1) An individual may deduct alimony, separate maintenance payments and principle sums payable in installments, to the extent includable in the spouse's adjusted gross income under the Federal Internal Revenue Code, but only to the extent deductible by the individual under the Federal Internal Code. (To be allowed this deduction, the recipient's name, address and social security number must be supplied.) A nonresident individual may deduct only that proportion of his/her alimony, separate maintenance or principle sums payable in installments that his/her income taxable under this ordinance bears to his/her total Federal Adjusted Gross Income.

Part-year residents must allocate deductions the same way they allocate income.

All of the above deductions are limited to the amount taken on your Federal return and to the extent they apply to income taxable under the Battle Creek Income Tax Ordinance. Nonresidents must allocate deductions the same way they allocate income. A copy of the Federal schedule(s) and other requested documentation supporting deductions must be attached. **(FAILURE TO ATTACH CORRECT, COMPLETE SCHEDULES AND DOCUMENTATION WILL RESULT IN DEDUCTIONS BEING DISALLOWED AND/OR DELAY THE PROCESSING OF YOUR RETURN UNTIL PROPER SUBSTANTIATION IS SUPPLIED.)**

CALCULATION OF TAX

LINE 4—ADJUSTED INCOME

Add lines 1 (W-2 Income) and 2 (Additions to Income), subtract Line 3 (Subtractions From Income) and enter the result on Line 4.

LINE 5—EXEMPTIONS

Compute the exemption deduction by taking the total number of exemptions, multiply that number by \$1500.00 and enter the result on Line 5.

LINE 6—TAXABLE INCOME

Subtract the total amount for personal exemptions on Line 5 from Line 4 and enter remainder as total income subject to tax on Line 6.

LINE 7—CALCULATION OF TAX DUE FOR NONRESIDENTS

Multiply Line 6 by 1/2% (.005) to determine the City of Battle Creek tax and enter the tax on Line 7.

LINES 8 THROUGH 13B

TO COMPLETE YOUR RETURN, FOLLOW THE INSTRUCTIONS LISTED UNDER "FILING INSTRUCTIONS FOR PAGE 1" ON PAGE -I-.

NOTE: The following forms can be obtained from the City Income Tax Office, Room 114, City Hall, also available at www.battlecreek.org:

BC 1040	Individual Return
BC 1040ES	Individual Estimate
BC 1041	Fiduciary Return
BC 1065	Partnership Return
BC 1120	Corporate Return
BC 1120ES	Corporate Estimate
BC 2106	Employee Business Expense Schedule
BC 4868	Extension of Time Request Form
BC 1040X	Amended Individual Return
BC Schedule 3	Part Year Return

If you are required to file and pay your City tax on Estimated Vouchers, and you have not received a pre-printed set of 2003 City Income Tax Estimate Vouchers, please call or come into the office and obtain the forms.

THE CITY OF BATTLE CREEK INCOME TAX OFFICE is located at: 10 NORTH DIVISION STREET, ROOM 114, CITY HALL Mail items to: P.O. BOX 1657, BATTLE CREEK, MI 49016-1657. Telephone number is (269) 966-3345, and our office hours are 8 to 5 Monday through Friday.

RESIDENT FILING INSTRUCTIONS

INSTRUCTIONS FOR COMPLETING PAGE 1 OF YOUR BC1040 RETURN, LINES 1 - 13B

INCOME

All income (with the exceptions noted in the "General Instructions") included on your Federal Income Tax return which was received while residing in the City of Battle Creek **regardless of the location where it was earned**, must be included on your BC 1040 return, completed and filed with the City of Battle Creek.

LINE 1—TOTAL GROSS INCOME FROM EMPLOYERS

Enter the total of all wages, salaries, sick pay, tips, bonuses, profit sharing, severance pay, disability, etc., reported on W-2(s). **ATTACH ALL W-2 FORMS PROVIDED BY ANY EMPLOYER** which show City of Battle Creek wages and/or city income tax withheld. Legible copies of all other W-2 forms, regardless of whether city income tax was withheld, must also be attached to your completed return.

LINE 2—ADDITIONS TO INCOME (GAINS)

(Do Not Include Losses; See Subtractions)

All other taxable income reported on your 2002 Federal Income Tax return which increases your total Battle Creek taxable income should be included in the total entered on Line 2, (with the exceptions noted in the "General Instructions"). The items to be included are as follows:

- (A) Interest—(ATTACH A COPY OF YOUR FEDERAL SCHEDULE B.)
- (B) Dividends—Be sure to include all distributions from Sub Chapter S corporations taxed as dividends on your Federal Income Tax return (ATTACH A COPY OF YOUR FEDERAL SCHEDULE B.)
- (C) Profit from Business or Profession — (ATTACH A COPY OF YOUR FEDERAL SCHEDULE C.)
- (D) Capital Gains from Sale or Exchange of Property—The amount subject to tax is determined on the same basis as the Federal Internal Revenue Code. (ATTACH A COPY OF YOUR FEDERAL SCHEDULE D.)

NOTE: The only exception is the sale of property purchased prior to July 1, 1967. Gains or losses on property purchased prior to July 1, 1967 must be determined by one of the following methods:

- (1) The base may be the adjusted fair market value of the property on July 1, 1967 (June 30 closing price) for traded securities or;
 - (2) Divide the number of months the property has been held since June 30, 1967, by the total number of months the property was held. Apply this fraction to the total gain or loss as reported on your Federal Income Tax return.
- (E) Rents, Royalties, Partnerships, Estates, Trusts, etc., including any shares of partnership income. If you are claiming income from a partnership located outside of Battle Creek, you must **ATTACH A COPY OF YOUR FEDERAL SCHEDULE K-1**. All partnerships located in the City of Battle Creek must file a BC 1065 (PARTNERSHIP RETURN). You must also **ATTACH A COPY OF YOUR FEDERAL SCHEDULE E AND ALL OTHER SCHEDULES WHICH SUPPORT CLAIMED INCOME**.
- (F) Other Income—You must include distributions from employees' stock purchase and profit sharing plans (which are classified as wages not subject to withholding), and distributions which have been received from qualified trusts upon termination of employment and were treated as capital gains under the Federal Internal Revenue Code
- (G) Farm Income—(ATTACH A COPY OF YOUR FEDERAL SCHEDULE F.)
- (H) Withdrawals and Distributions from Deferred Income Plans.
- (I) Alimony
- (J) Sub Chapter S Corporation Distributions—All corporations taxable under the City Income Tax Ordinance must file as conventional corporations with the City of Battle Creek and pay their own income tax.
- (K) Michigan State Lottery winnings.

LINE 3—DEDUCTIONS FROM INCOME (LOSSES)

All losses included on your Federal 1040 Return that are not specifically excluded by the City of Battle Creek Income Tax Ordinance are reported here.

- (A) I.R.A. contributions to your Individual Retirement Account, to the extent provided in Section 219 of the Federal Internal Revenue Code, (not to exceed \$2,000 per individual). (ATTACH PROOF OF PAYMENT.) Proof of payment includes, but is not limited to, a copy of receipt(s) for I.R.A. contribution(s), a copy of the canceled check(s), etc., that clearly indicates it is for the purchase of an I.R.A.
- (B) A Keogh Retirement Plan
- (C) Employee Business Expenses—These expenses are allowed only to the extent not paid by your employer, only when incurred in the service of your employer and as a requirement of your job, and are **LIMITED TO THE FOLLOWING:**
 - (1) Expenses for travel, meals, and lodging while away from home.
 - (2) Expenses incurred as an outside salesperson who works away from his/her employer's place of business (does not include driver-salesperson whose primary duty is service and delivery).
 - (3) Expenses of transportation (but not transportation to and from work).
 - (4) Federal Schedule 2106 line (4) Business expense not allowed on City returns - only allowed on Federal.

- (5) Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in gross earnings reported.

(ATTACH A COPY OF FORM BC 2106).

- (D) Moving Expenses that qualify under the Federal Internal Revenue Code, Section 217, as a deduction from Federal Gross Income may be deducted on your Battle Creek return, (Moving Into City Only). (ATTACH A COPY OF YOUR FEDERAL FORM 3903.) (E) Alimony (CHILD SUPPORT IS NOT DEDUCTIBLE) deducted on your 2001 Federal return is computed as follows:

Battle Creek income (Line 4, Page 1
(Without alimony deduction)

X Alimony Paid

Federal Adjusted Gross Income
(Without alimony deduction)

- (1) An individual may deduct alimony, separate maintenance payments and principle sums payable in installments, to the extent includable in the spouse's adjusted gross income under the Federal Internal Revenue Code but only to the extent deductible by the individual under the Federal Internal Revenue Code. (To be allowed this deduction, the recipient's name, address and social security number must be supplied.)

Part-year residents must allocate deductions the same way they allocate income.

IMPORTANT: A copy of the Federal schedule(s) and other requested documentations supporting deductions must be attached. (FAILURE TO ATTACH CORRECT, COMPLETE SCHEDULES AND DOCUMENTATION WILL RESULT IN DEDUCTIONS BEING DISALLOWED AND/OR DELAY THE PROCESSING OF YOUR RETURN UNTIL PROPER SUBSTANTIATION IS SUPPLIED.)

RESIDENTS MUST ATTACH FIRST PAGE OF FEDERAL RETURN

CALCULATION OF TAX

LINE 4—ADJUSTED INCOME

Add Lines 1 (W-2 Income) and 2 (Additions to Income), subtract Line 3 (Subtractions from Income) and enter the result on Line 4.

LINE 5—EXEMPTIONS

Compute the exemption deduction by taking the total number of exemptions, multiply that number by \$1500.00 and enter the result on Line 5.

LINE 6—TAXABLE INCOME

Subtract the total amount for personal exemptions on Line 5 from Line 4 and enter remainder as total income subject to tax on Line 6.

LINE 7—CALCULATION OF TAX DUE FOR RESIDENTS

Multiply Line 6 by 1% (.01) to determine the City of Battle Creek tax and enter the tax on Line 7.

LINES 8 THROUGH 13B

TO COMPLETE YOUR RETURN, FOLLOW THE INSTRUCTIONS LISTED UNDER "FILING INSTRUCTIONS FOR PAGE 1" ON PAGE -I-.

CREDIT FOR INCOME TAX PAID TO ANOTHER MICHIGAN MUNICIPALITY

FOR RESIDENTS (ONLY) who are responsible for nonresident taxes paid to another Michigan Municipality.

To calculate the correct amount you are entitled to take on your Battle Creek City return: Start with your "nonresident" Michigan City tax return and W-2's.

1. Income taxable to both Municipalities \$ _____
2. **Subtract Personal Exemptions \$1500.00 X No. of dependents**
- 3 Total \$ _____
4. Multiply Line 3 by (.005) for possible credit \$ _____
5. Add withholding from W-2's and estimates paid to the nonresident city during this tax year \$ _____
6. Compare lines 4 & 5. Your credit is the lower of the two amounts . \$ _____
7. If you had a calculated credit from 2001, which was paid in 2002 and attach a copy of return, you may add that carryover to 2002's credit (if not already taken) \$ _____
8. Add lines 6 & 7 carry total to page 1, line 10 of BC-1040 \$ _____

WHAT IS TAXABLE INCOME

(This list is meant to be a guide and is not all inclusive)

Battle Creek residents are required to report the following kinds of income, regardless of where earned.

- (A) Wages, salaries, bonuses, commissions, fees, tips, gratuities, sick pay, disability pay, vacation pay and severance pay.
- (B) Compensation received in the form of merchandise or services, including meals or lodging if at the employee's option. The fair market value must be determined and reported.
- (C) Net profits from the operation of an unincorporated business or profession, regardless of where conducted.
- (D) Your share of partnership profits, regardless of where business is conducted.
- (E) Income from an estate or trust (but not distributions of the principle, which are a gift, bequest, or inheritance).
- (F) Interest from bank accounts, credit unions, savings and loan associations, land contracts, notes and bonds.
- (G) Dividends.
- (H) Gains from the sale or exchange of property, such as capital gain from the sale of stock or the sale of real estate, to the same extent, and on the same basis, as under the Federal Internal Revenue Code.
- (I) Rents and royalties from property, patents and copy-rights.
- (J) Distributions from employees savings or retirement stock purchase and profit sharing plans.
- (K) I.R.A. distributions, when the taxpayer is under 59 1/2 years old, deferred compensation (residents only), distributions, and other income to the extent that, and on the same basis that, such income is subject to taxation under the Federal Internal Revenue Code.
- (L) Alimony, separate maintenance payments and principle sums payable in installments to the extent includable in income under the Federal Internal Revenue Code.
- (M) All other income included in your Federal taxable income, that is not specifically excluded under the Battle Creek City Income Tax Ordinance.
- (N) Michigan State Lottery winnings or any gambling winnings.

WHAT IS EXEMPT INCOME

(This is taken from Section 32 of the Ordinance)

- (A) Gifts, inheritances and bequests
- (B) Pensions and annuities, including disability pensions (issued by employers on a W-2P).
- (C) Proceeds of insurance (except those payments from a health and accident policy paid for by your employer are taxable the same as other sick and/or disability pay), to the same extent as provided by the Federal Internal Revenue Code.
- (D) Unemployment compensation, supplemental unemployment benefits, welfare relief payments.
- (E) Workmen's compensation, or similar payments for death, injury or illness arising out of and in the course of an employee's job.
- (F) Interest from obligations of the United States, the states, or subordinate units of government of the states.
- (G) Social Security benefits, Railroad Retirement Act Benefits.
- (H) Dividends on an insurance policy (these are in effect partial refunds of premiums paid).
- (I) Military pay of members of the armed forces of the United States, including Reserve and National Guard pay.

DEDUCTIONS FROM INCOME

(This is taken from Sections 33 & 34 of the Ordinance)

Under the City of Battle Creek Income Tax ordinance no deductions are allowed for personal expenses such as taxes on your home, sales tax, gasoline tax, church and charitable contributions and medical expenses.

The only deductions or exclusions are:

- (A) Employee Business Expenses (as stated in sections 33 and 34 of the City Ordinance). These expenses are allowed only to the extent not paid by your employer and are limited to the following:
 - 1. Expenses of travel, meals and lodging while away from home.
 - 2. Expenses as an outside salesperson, who works away from his/her employer's place of business (does not include driver-salesperson whose primary duty is service and delivery).
 - 3. Expenses of transportation (but not transportation to and from work).
 - (4) Federal Schedule 2106 line (4) Business expense not allowed on City returns - only allowed on Federal.
- 5. Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in gross earnings reported.
- (B) Self-employment Retirement Deduction in accordance with section 404 of Federal Internal Revenue Code.
- (C) Individual Retirement Account in accordance with section 219 of Federal Internal Revenue Code (attach Form 5498, issued by your financial institution).
- (D) Moving Expenses (into the City of Battle Creek only).
- (E) Alimony, separate maintenance payments and principle sums payable in installments to the extent includable in the spouse's adjusted gross income under the Federal Internal Revenue Code.

IMPORTANT: All of the deductions above are limited to the amount taken on your federal return and to the extent they apply to income taxable under the Battle Creek City Ordinance. A copy of the federal schedule(s) supporting such deductions **MUST** be attached.